



**GAMAN**  
envision the world's future

# **Corporate Governance**

GAMAN INNOVATION LTD.

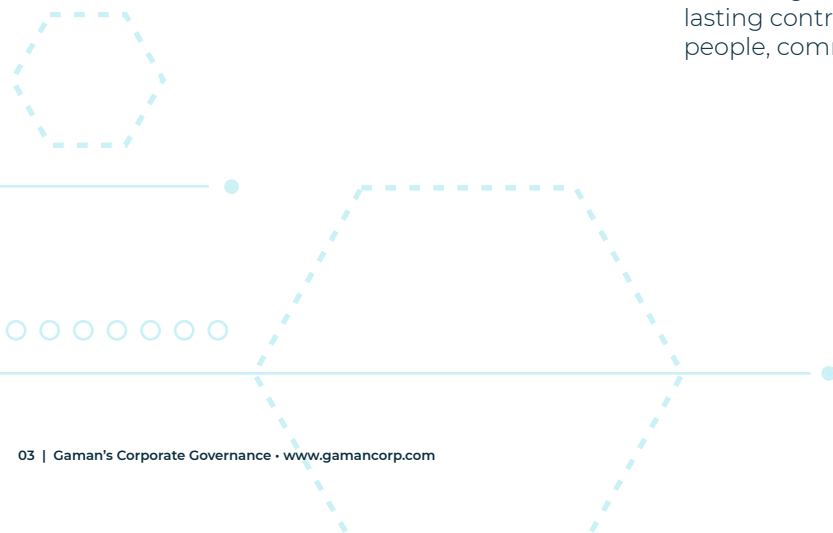
<b>03</b>	<b>Corporate Statement</b>
<b>04</b>	<b>Corporate Philosophy</b>
<b>05</b>	<b>Gaman's Operating Principles</b>
	Corporate Vision
	Corporate Mission
	Corporate Legacy
	Our Guiding Principles
<b>07</b>	<b>Internal Control</b>
	Basic Internal Control Policy
<b>09</b>	<b>Compliance</b>
	Gaman's Initiative for Compliance
<b>12</b>	<b>Risk Management</b>
	Risk Management Procedures
	Risk Management Framework



# Corporate Statement

*Gaman's mission is to accelerate the world's transition toward sustainable technologies. We believe in innovating and developing adaptive solutions to make this future a reality.*

Gaman is committed to upholding the mission, vision, values, and beliefs presented within this Corporate Governance to ensure all operations and business activities are conducted with integrity, sincerity, and reliability. We aim to be a global organization that always stays a step ahead in dealing with technological change and strives to make a lasting contribution to the sustainability of people, communities, and society worldwide.







# 我慢

The foundation of Gaman's philosophy is rooted in the Japanese belief system of perseverance. At its core, perseverance gives us the power, strength, and determination to improve ourselves, our surroundings, and our society. It provides us with the endurance and ability to make decisions not only for the achievement of our goals but also for the greater good.

We believe in taking a proactive approach to the world's problems by developing adaptive solutions for while being patient and persistent in our approach. We take considerate, yet deliberate steps, to allow our ideas, our actions, and our efforts to establish a better future, despite any difficulties or challenges that stand in the way.



# Gaman's Operating Principles

## **Declaration 1.**

Gaman shall achieve accountability and prosperity by placing integrity and sound leadership as the authoritative rules to conduct its business.

## **Declaration 2.**

Gaman shall oversee all operations with foresight and flexibility to effectively adapt to ongoing changes in the world today. Under no circumstances shall it pursue easy gains or jeopardize the sustainability, liberties, or rights of humanity.

## **Declaration 3.**

Gaman shall push society, industry, and economy toward new solutions and systems by accelerating the transition to sustainable technologies that improve both digital and physical realities.

## Corporate Mission

Gaman aims to help companies prosper by increasing innovation, automation, and digitization of their operations while contributing to the overall improvement of their processes.

## Corporate Legacy

Our legacy is to allow others to prosper from our business pursuits and capital gains.

## Corporate Vision

We envision the world's future and foresee a heavy dependence on technology. We intend to innovate and create a sustainable future by accelerating the world's transition to AI-driven systems in the 21st century.



## Guiding Principles

- To serve our clients and communities with honesty and sincerity.
- To communicate clear objectives by upholding a high value on transparency and openness.
- To comply with all laws and regulations while maintaining the highest ethical standards.
- To initiate a transition to future technologies that ensure companies, economies, and societies will prosper.
- To attach great importance on protecting the rights and liberties of all people.
- To contribute to global sustainability through initiatives that inspire a brighter, promising hope for tomorrow.
- To envision a future for all people to live and share with enthusiasm.





# Internal Control

Gaman's Internal Control Policy defines the internal control process for our company. This policy is aligned with the Corporate Governance Framework and aims to ensure that all policies and company standards are up-to-date, communicated, and implemented.

**Internal control allows us to provide reasonable assurance regarding the achievement of objectives in the following categories:**

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations

By establishing these internal controls, we make an active contribution to the fulfillment of our social responsibilities as a technology company that envisions the world's future.

# Basic Internal Control Policy

## 1. Total Compliance

Gaman shall achieve accountability and prosperity by placing integrity and sound leadership as the authoritative rules to conduct its business.

## 2. Financial Reporting

Create financial reports in accordance with internal policies for accounting. In addition, disclose information in a timely and appropriate manner to ensure compliance with relevant laws, regulations, and accounting standards.

## 3. Employees

Develop and encourage shared ethical values and strong internal control culture among all employees.

## 4. Information

Protect and manage information appropriately, which includes customer information, shareholder information, material facts, and other unique information accessible to the company.

## 5. Risk Management

Manage risks effectively in accordance with preventative and countermeasures against the occurrence of risk to safeguard assets (see Risk Management).

## 6. Antisocial Forces

Refuse relationships with antisocial forces (i.e., people and companies with the intent to do harm or restrict freedoms) to prevent any damages to the company as well as to maintain society's trust and the integrity of doing business with stakeholders, clients, and employees.

## 7. IT Security

Establish and maintain relevant rules to categorize information assets based on their importance and including appropriate measures, instructions, and procedures to handle these assets adequately. Work on initiatives to minimize risk related to unexpected situations involving information security, such as an external attack aimed at theft or destruction of corporate information. In addition, ensure information security, information sharing, and information access has a system-wide safeguard and ongoing training procedures for stakeholders, employees, and any third-party entities.

## 8. Ongoing Monitoring

Continually monitor and assess the effectiveness of the internal control policy, in regards to its function, and make updates and amendments as necessary.

## 9. Additional Practices

Regularly communicate updates and reminders of policies and procedures to all stakeholders, employees, and third-party entities via email, meetings, and other communication methods. Management is responsible for making sure that all stakeholders, employees, and third-party entities are familiar with Gaman's policies and any changes in those policies.



# Compliance

*Gaman's mission is to accelerate the world's transition toward sustainable technologies. We believe in innovating and developing adaptive solutions to make this future a reality.*

One of Gaman's primary business objectives requires adherence to local, national, and international laws and regulations. We also require that all Gaman employees show integrity, honesty, and reliability throughout all business activities.





# Gaman's Initiatives for Compliance

## **Security trade control**

As a global provider of technology services, Gaman regularly implements appropriate measures to ensure that we comply with treaties and international frameworks related to international trade. We also adhere to all local, national, and international laws and regulations related to trading activities.

## **Anti-corruption initiatives**

Gaman operates with honesty and trustworthiness and does not tolerate any form of bribery or corruption. In order to ensure that compliance remains a top priority, we have established a framework to guide our actions, behaviors, and relationships. While this policy oversees the way we work throughout all daily operations, we request all stakeholders, clients, and business partners to partake in our commitment to preventing bribery and corruption.

## Refusal to deal

Gaman is a professional, scientific, AI-driven company that accelerates the world's transition to sustainable technology. To ensure that we stay on course with our company's vision and mission, as well as to uphold our core values, we provide this policy as a clear statement on our position for the way we operate.

**Gaman is committed to developing innovative technologies that improve and protect the world. We do not want our work, services, technologies, and techniques to be applied to:**

- **Military Applications**
- **State Surveillance**
- **Non-State Organizations (i.e., terrorists)**

Gaman operates to innovate and develop sustainable technologies that are intended to be used for the advancement of the world while ensuring a better, brighter future for humanity.

## Appropriate responses to compliance violations and preventative measures

In the event of a compliance violation, Gaman will take prompt steps to establish facts and clarify the causes of the incident. If necessary, we may appoint external specialists, and based on the outcome, take corrective measures, disciplinary actions, and preventative measures.



# Risk Management

Gaman strives to identify, evaluate, and prioritize risks by allocating necessary resources to minimize, monitor, and control the probability or impact of unfortunate events. Our focus is to maximize the realization of opportunities for stakeholders, clients, and global relationships.

**To ensure we achieve our goals of risk management, we establish the following three articles:**

## **Article 1. Stabilize Performance**

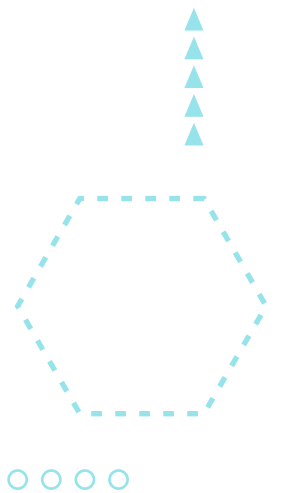
We aim to minimize discrepancies between our project plans and actual results to achieve secure, stable profits.

## **Article 2. Strengthen Financial Base**

We continually improve our asset efficiency to establish a financial base that's resilient to change and risk.

## **Article 3. Maintain Corporate Reputation**

We prioritize the fulfillment of all requirements to preserve the reputation of our company, stakeholders, and business relations.



*Due to constant changes in the business environment, we prioritize the implementation of best practices in risk management. We use an adaptive approach to remain flexible while quickly adopting new business models that emerge to address our immediate needs. Our ongoing efforts to respond in a timely and effective manner to situations that impact our objectives allow us to evolve our risk management policies under the leadership of senior management.*



## Risk Management Procedures

Risk is an inevitable component of doing business. We study and deploy advanced methods and processes that effectively manage risk while anticipating changes to the external environment.

**The following outlines our risk management procedures related to the execution of Gaman's strategy and operations:**

- Establish strategic, operational, reporting, and compliance objectives for all projects, business activities, and business levels.
- Identify and assess risks that affect the achievement of objectives following the risk framework.
- Define risk management activities for key risks that are identified.
- Deploy risk management activities accordingly (e.g., asset allocation, control of activities, insuring, etc.).
- Monitor performance and analyze the efficiency of risk management.
- Continually improve risk management processes, performance, and capabilities.
- Report any updates from risk assessment results with related ongoing or planned mitigation and actions to senior management twice a year. Reporting must include the identification and assessment of key risks and a summary of risk management activities for all projects, business activities, and business levels.

# Risk Management Framework

Gaman aims to maintain risk-weighted assets in relation to maximizing risk-adjusted returns. The following risk management framework outlines how we monitor important projects:

